National External Audit Review Center 1100 Walnut St., Suite 850 Kansas City, Missouri 64106-2197

JUN 2 0 2008

Shelby L. Scharbach Deputy Finance Director Maricopa County 301 West Jefferson Street, Suite 950 Phoenix, AZ 85003-2278

Dear Ms. Scharbach:

This letter is in response to the request for an additional extension in submitting the Single Audit for the year ending June 30, 2007, for the Maricopa County.

We have approved your request for an extension until August 31, 2008, if the Department of Health and Human Services provided the preponderance of direct funding to your entity. Please note this office does not have authority to grant an extension for the submission of the Financial Status Report.

Please note that the audit reporting package and data collection form should be submitted to the following address:

Federal Audit Clearinghouse Bureau of the Census 1201 East 10th Street Jeffersonville, IN 47132

Also, send a copy of this letter to each Federal Agency that provided funding to the County. If you have questions, contact our office at (800) 732-0679.

Sincerely,

Patrick J. Cogley

Regional Inspector General for Audit Services